
STATUTORY INSTRUMENTS

2019 No. 513

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX
CUSTOMS**

**The Value Added Tax (Miscellaneous Amendments, Revocation
and Transitional Provisions) (EU Exit) Regulations 2019**

Made - - - - 7th March 2019
Laid before the House of
Commons - - - - 8th March 2019
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 16A(1), (2)(b) and (4) of the Value Added Tax Act 1994⁽¹⁾ and section 52(2) of the Taxation (Cross-border Trade) Act 2018⁽²⁾, and the Treasury, in exercise of the powers conferred by sections 51(1)(a), 52(2) and (5) and 56(1) and (4) of the Taxation (Cross-border Trade) Act 2018⁽³⁾, make the following regulations.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, to make provision in relation to value added tax and to make provision, including transitional provision, in consequence of the Taxation (Cross-border Trade) Act 2018.

In accordance with section 52(2) of that Act, the Commissioners and the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, for the following Regulations to come into force on such day or days as the Treasury may by regulations under that section appoint.

-
- (1) [1994 c. 23](#) ("the Act"). Section 96(1) of the Act defines "the Commissioners" as meaning "the Commissioners of Customs and Excise" and "regulations" as meaning regulations made by the Commissioners under the Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#), section 50(1) of which provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 16A was inserted by section 43 of, and paragraphs 1 and 14 of Schedule 8 to, the Taxation (Cross-border Trade) Act [2018 \(c. 22\)](#) and commenced by [S.I. 2018/1362](#).
- (2) [2018 c. 22](#).
- (3) Section 51(1)(a) of the Taxation (Cross-border Trade) Act 2018 permits "the appropriate Minister" to make such provision relating to value added tax as the appropriate Minister considers appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU and under section 51(4)(b) "the appropriate Minister" means the Treasury. Section 56(1) and (4) of the Act permits "the appropriate Minister" to make such provision as the appropriate Minister considers appropriate in consequence of the Act, and to make such transitional, transitory or saving provision as "the appropriate Minister" considers appropriate in connection with the coming into force of any provision of the Act, and under section 56(5) "the appropriate Minister" means the Treasury.

Status: *This is the original version (as it was originally made).*
